

the Act is to put mineral lands and buildings on the footing of farming lands and buildings—but not to give to mineral lands any further benefit, such as to exempt all structures and appliances thereon in the nature of buildings from being taxable in any wise. Probably the trouble and apparent difficulty has arisen from too literally regarding the section when it speaks of “the lands in the neighbourhood for agricultural purposes” as if it meant to exclude the buildings. But the term “land” as used in the statute *per se* includes buildings; only they are to be kept separate in making up the values. And it is only in this new Act that buildings are to be kept separate from lands in the analysis of assessment: sec. 22 (13, 14). In the earlier Acts was no such distinction. We need not fall back on cases to find out what is meant by “buildings.” The interpretation clause suffices, and under its terms all the derricks, tanks, pipes, jerkers, triangles, and other odd-sounding contrivances may readily be grouped.

I see no ground to interfere with the conclusion of the County Judge on this head.

The assessor gave evidence that he valued all the buildings or improvements on the property at a rate of \$75 for each well—which he says was greatly below their real value, and that on any footing whether of agricultural or other purpose, or even as old iron, they would be worth \$75; I am not concerned with values — with the little or much, or the less or more, it is enough if the buildings are assessable. In that case jurisdiction to assess attached, and the judgment of the County Judge on the amount is conclusive: Act of 1904, sec. 75.

It is admitted, however, that there is a clerical error in his figuring by which “three” is extended as “five,” and that the valuation as to certain warehouse buildings, from which the Court of Revision deducted \$2,000, was intended to be affirmed by the Judge. The amount of assessment should be reduced by this \$2,000; but in other respects the action fails.

As to so much of the action as relates to this clerical error, no costs; as to the rest of the litigation, costs to defendants.